IN THE CLAIMS:

Claims 1-6 (Cancelled)

7. (Previously Presented) A numnah for interposition between a saddle and an animal to be ridden, the numnah comprising:

a first layer comprising a base layer having an open cell structure, wherein the base layer comprises a polyurethane foam and at least 50% recycle polyurethane foam, and the base layer having an Asker type C hardness in the range of 10 to 35 and a water absorption capacity of at least 300% of its own weight; and

a second layer disposed adjacent to the first layer, the second layer being in the form of a cover fabric having an open structure constructed and arranged to be applied against the back of the animal to be ridden, wherein the numnah has a thickness in the range of 2 to 20 mm.

- 8. (Previously Presented) A numnah according to claim 7, wherein the base layer has a water absorption capacity of at least 320% of its own weight.
- 9. (Previously Presented) A numnah according to claim 7, wherein the base layer has a water absorption capacity of at least 500% of its own weight.
- 10. (Previously Presented) A numnah according to claim 7, wherein the base layer contains activated carbon.
- 11. (Previously Presented) A numnah according to claim 9, wherein the base layer contains activated carbon.
- 12. (Previously Presented) A numnah according to claim 7, wherein the base layer has an air permeability of 150 300 l/m²sec.
- 13. (Previously Presented) A numnah according to claim 9, wherein the base layer has

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an air permeability of 150 – 300 l/m²sec.

- 14. (Previously Presented) A numnah according to claim 10, wherein the base layer has an air permeability of 150 300 l/m²sec.
- 15. (Previously Presented) A numnah according to claim 7, wherein the numnah has an edge and at least a part of the edge is curved inwards.
- 16. (Previously Presented) A numnah according to claim 9, wherein the numnah has an edge and at least a part of the edge is curved inwards.
- 17. (Previously Presented) A numnah according to claim 10, wherein the numnah has an edge and at least a part of the edge is curved inwards.
- 18. (Previously Presented) A numnah according to claim 12, wherein the numnah has an edge and at least a part of the edge is curved inwards.
- 19. (Previously Presented) A numnah according to claim 7, wherein the base layer consists of a Poliyou® foam.
- 20. (Previously Presented) A numnah according to claim 9, wherein the base layer consists of a Poliyou® foam.
- 21. (Previously Presented) A numnah according to claim 10, wherein the base layer consists of a Poliyou® foam.
- 22. (Previously Presented) A numnah according to claim 12, wherein the base layer consists of a Poliyou® foam.
- 23. (Previously Presented) A numnah according to claim 15, wherein the base layer consists of a Poliyou® foam.

- 24. (Previously Presented) A numnah according to claim 7, further comprising a thin outer layer disposed adjacent to the first layer.
- 25. (New) A numnah for interposition between a saddle and an animal to be ridden, the numnah comprising:

a first layer comprising a base layer having an open cell structure, wherein the base layer comprises a polyurethane foam and at least 50% recycle polyurethane foam, and the base layer having an Asker type C hardness in the range of 10 to 35, a permeability to air of 150 to 300 l/m²sec., and a water absorption capacity of at least 300% of its own weight;

a second layer disposed adjacent to the first layer, the second layer being in the form of a cover fabric having an open structure constructed and arranged to be applied against the back of the animal to be ridden, wherein the numnah has a thickness in the range of 2 to 20 mm; and

an outer layer disposed adjacent to the first layer and facing outward from an animal when used on the animal, wherein at least a part of an edge of the numnah is curved inwards to prevent the numnah from becoming folded upwards during use on the animal.

26. (New) A numnah for interposition between a saddle and an animal to be ridden, the numnah comprising:

a first layer comprising a base layer having an open cell structure, wherein the base layer comprises a polyurethane foam and at least 50% recycle polyurethane foam, and the base layer having an Asker type C hardness in the range of 10 to 35, a permeability to air of 150 to 300 l/m²sec., and a water absorption capacity of at least 300% of its own weight;

a second layer disposed adjacent to the first layer, the second layer being in the form of a cover fabric having an open structure constructed and arranged to be applied against the back of the animal to be ridden, wherein the numnah has a thickness in the range of 2 to 20 mm; and

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an outer layer disposed adjacent to the first layer and facing outward from an animal when used on the animal; and

a ribbon sewn to an edge of the numnah by means of a sewing machine using feeder elements on both sides of the ribbon to prevent the numnah from becoming folded upwards during use on an animal.